

## State of California

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**Legislative Change No. 01-33**

Bill Number: SB 205 Author: McPherson Chapter Number: 01-854

Laws Affecting Franchise Tax Board: Revenue and Taxation Code Section 19705

Date Filed with the Secretary of the State: October 13, 2001

**SUBJECT:** Crime/False, Fraudulent or Deceptive Conduct With Regard to the Personal Income Tax and Corporation Tax Laws

**Senate Bill 205 (McPherson), as enacted on October 13, 2001, made the following changes to California law:**

Section 19705 of the Revenue and Taxation Code is amended.

This act specifies that felony penalty sentencing provisions for filing a false tax return conform to the Penal Code sentencing provisions as do nearly all other non-life threatening felonies.

This act is effective and operative January 1, 2002.

This act will not require any reports by the department to the Legislature.

Bureau Director

Jana Howard for BP

Date

November 11,2001